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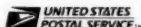
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13. Publication Name The CPA Journal		14. Issue Date for Circulation Data Below 9/94	
15. Extent and Nature of Circulation		Average No. Copies Each Issue During Preceding 12 Months	Actual No. Copies of Single Issue Published Nearest to Filing Date
a. Total No. Copies (Net Press Run)		47,463	46,706
b. Paid and/or Requested Circulation (1) Sales Through Dealers and Carriers, Street Vendors, and Counter Sales (Not Mailed) (2) Paid or Requested Mail Subscriptions (Include Advertisers' Proof Copies/Exchange Copies)		- 0 -	- 0 -
c. Total Paid and/or Requested Circulation (Sum of 15b(1) and 15b(2))		45,963	45,271
d. Free Distribution by Mail (Samples, Complimentary, and Other Free)		416	435
e. Free Distribution Outside the Mail (Carriers or Other Means)		- 0 -	- 0 -
f. Total Free Distribution (Sum of 15d and 15e)		416	435
g. Total Distribution (Sum of 15c and 15f)		46,379	45,706
h. Copies Not Distributed (1) Office Use, Leftovers, Spoiled (2) Return from News Agents		1,084	1,000
i. Total (Sum of 15g, 15h(1), and 15h(2))		47,463	46,706
Percent Paid and/or Requested Circulation (15c / 15g x 100)		99%	99%

16. This Statement of Ownership will be printed in the **12/94** issue of this publication. ☐ Check box if not required to publish

17. Signature and Title of Editor, Publisher, Business Manager, or Owner
James L. Craig Date **11/5/94**

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PS Form 3526, October 1994 (Revised)